UNITED STATES BANKRUPTCY COURT		
WESTERN DISTRICT OF NEW YORK		
	)	
In re:	)	Chapter 11 Case
	)	
THE DIOCESE OF ROCHESTER,	)	Case No. 19-20905
	)	
	Debtor. )	
	)	

# JOINT NOTICE OF HEARING TO CONSIDER PROFESSIONAL FEE APPLICATIONS

PLEASE TAKE NOTICE, that each of (i) Bond, Schoeneck & King, PLLC, counsel for The Diocese of Rochester, (the "Diocese"); (ii) Harris Beach, PLLC, special counsel for the Diocese; (iii) Blank Rome, LLP, special insurance counsel for the Diocese; (iv) Bonadio & Co., LLP, accountants for the Diocese; (v) Pachulski Stang Ziehl & Jones LLP, counsel for the Official Committee of Unsecured Creditors; (vi) Burns Bair LLP, special insurance counsel to the Official Committee of Unsecured Creditors; and (vii) Stout Risius Ross, LLC (f/k/a The Claro Group, LLC), valuation expert for the Official Committee of Unsecured Creditors, have filed applications (each, an "Application") for interim allowance and payment of professional fees and expenses incurred in the above-captioned case. The amounts of fees and expenses requested by the foregoing professionals on an interim basis pursuant to the Applications are as follows:

Applicant	Fees Requested	Expenses Requested	Total	Application Period
Bond, Schoeneck & King, PLLC Counsel for Diocese	\$895,772.59	\$25,650.77	\$921,423.36	1/1/24 – 7/31/24
Harris Beach, PLLC Special Counsel for Diocese	\$45,456.50	\$13,580.17	\$59,036.67	1/1/24 – 7/31/24
Blank Rome, LLP Special Insurance Counsel for Diocese	\$46,276.99	\$3,817.43	\$50,094.42	1/1/24 – 7/31/24
Bonadio & Co., LLP Accountants for Diocese	\$53,500.00	\$0.00	\$53,500.00	2/1/24 – 6/30/24

Pachulski Stang Ziehl & Jones LLP Counsel for Creditors' Committee	\$1,238,050.00	\$51,523.68	\$1,289,573.68	1/1/24 – 7/31/24
Burns Bair LLP Special Insurance Counsel for Creditors' Committee	\$401,847.00	\$17,372.92	\$419,219.92	1/1/24 – 7/31/24
Stout Risius Ross, LLC (f/k/a The Claro Group, LLC)  Valuation Expert for Creditors'  Committee	\$338,269.50	\$1,560.55	\$339,830.05	1/1/24 – 7/31/24

PLEASE TAKE FURTHER NOTICE, that a hearing to consider the Applications will be held telephonically before the Honorable Paul R. Warren, United States Bankruptcy Judge for the Western District of New York on the 21st day of November, 2024 at 11:00 a.m., or as soon thereafter as counsel can be heard by (1) dialing (571) 353–2301; (2) when prompted for the number you wish to dial, dial 808325466#; and (3) when prompted for the security pin, enter 9999#.

PLEASE TAKE FURTHER NOTICE, that responses in opposition to the relief requested in the Applications, if any, must be filed with the United States Bankruptcy Court Clerk's Office in Rochester, New York and served upon (i) counsel for the Diocese, Bond, Schoeneck & King, PLLC, One Lincoln Center, Syracuse, New York 13202 (Attn: Stephen A. Donato and Charles J. Sullivan); (ii) the Office of the United States Trustee, Federal Office Building, 100 State Street, Rochester, New York 14614 (Attn: Kathleen D. Schmitt); (iii) counsel for the Official Committee of Unsecured Creditors, Pachulski Stang Ziehl & Jones, LLP, 780 Third Avenue, 34th Floor, New York, New York 10017 (Attn: Ilan D. Scharf) and (iv) the respective applicant(s) at the address(es) set forth on the attached schedule, not less than 72 hours prior to the scheduled date and time of the hearing.

Dated: October 24, 2024 Syracuse, New York

# BOND, SCHOENECK & KING, PLLC

By: /s/ Stephen A. Donato

Stephen A. Donato, Esq. Charles J. Sullivan, Esq. Grayson T. Walter, Esq. Syracuse, New York 13202

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Attorneys for The Diocese of Rochester

# **SCHEDULE OF APPLICANTS**

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780 Third Avenue, 34<sup>th</sup> Floor New York, NY 10017

# Stout Risius Ross, LLC (f/k/a The Claro Group)

Attn: Katie McNally 1 S. Wacker Drive, 27<sup>th</sup> Floor Chicago, IL 60606

# Harris Beach, PLLC

Attn: Phillip Spellane 99 Garnsey Road Pittsford, NY 14534

## Bonadio & Co, LLP

Attn: Nancy J. Snyder 171 Sully's Trail Pittsford, NY 14534

#### **Burns Bair LLP**

Attn: Timothy W. Burns 10 E. Doty Street, Suite 600 Madison, WI 53703-3392

WESTERN DISTRICT OF NEW YORK	
In re:	) Case No. 19-20905 (CGM)
THE DIOCESE OF ROCHESTER,	) Chapter 11
Debtor. <sup>3</sup>	)
	)

UNITED STATES BANKRUPTCY COURT

# FOURTH INTERIM APPLICATION FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES BY STOUT RISIUS ROSS, LLC (FKA THE CLARO GROUP, LLC) AS VALUATION EXPERT FOR THE PERIOD FROM FEBRUARY 1, 2023 THROUGH JULY 31, 2024

Stout Risius Ross, LLC ("Stout") (FKA The Claro Group, LLC ("Claro")),<sup>4</sup> valuation expert for the Official Committee of Unsecured Creditors (the "Committee") of the Debtor in the above-captioned case (the "Debtor"), hereby submits this Fourth Interim fee application (the "Fee Application") pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, for (a) allowance of interim compensation for professional services performed by Stout for the period commencing February 1, 2023 through July 31, 2024 (the "Interim Compensation Period") in the amount of \$338,269.50, and (b) reimbursement of its actual and necessary expenses in the amount of \$1,560.55 incurred during the Compensation Period, on the following grounds:

## **Preliminary Statement**

1. During the Interim Compensation Period, Stout advised and assisted the Committee in fulfilling its statutory obligations and duties to unsecured creditors and rendered services to the Committee in accordance with its instructions and directions. By this Fee

<sup>&</sup>lt;sup>3</sup> The Debtor in this chapter 11 case is The Diocese of Rochester, the last for digits of its federal tax identification number are 5765, and its mailing address is 1150 Buffalo Road, Rochester, NY 14624.

<sup>&</sup>lt;sup>4</sup> When used herein, "Stout" is intended to be inclusive as to Stout as well as Claro, prior to its acquisition by Stout. Claro was acquired by Stout on 9/30/2022.

Application, Stout, in its own capacity and as acquirer of Claro, requests that the Court authorize the interim allowance and payment of fees incurred by Stout during the Interim Compensation Period in the total amount of \$338,269.50 as compensation for professional services rendered to the Committee, and \$1,560.55 as reimbursement of actual and necessary expenses incurred during the Interim Compensation Period in connection with such professional services.

2. To date, Stout has received \$598,978.00 for compensation of fees and reimbursement of expenses since its retention effective as of June 16, 2021. By this Fee Application, Stout, in its own capacity and as acquirer of Claro, seeks interim allowance and payment of all compensation for services rendered during the Interim Compensation Period.

## **Background**

- 3. On September 12, 2019 (the "Petition Date"), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Bankruptcy Court for the Western District of New York. The Debtor is operating its business and managing its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in this case.
- 4. On September 24, 2019, the Office of the United States Trustee (the "<u>UST</u>") appointed the Committee pursuant to Section 1102 of the Bankruptcy Code. The Committee consists of nine individuals who were sexually abused as minors by perpetrators for whom the Debtor was responsible.
- 5. Following the Committee's appointment, the Committee determined it needed a valuation expert and, subject to Court approval, hired Claro on June 16, 2021.
- 6. On June 24, 2021, the Committee filed the Application for Entry of an Order Under 11 U.S.C. §§ 1103(a) and 328(a) and Fed. R. Bankr. P. 2014(a) Authorizing Retention of

The Claro Group, LLC as Valuation Expert Effective as of June 16, 2021 and Providing The Claro Group, LLC With Access to the Sexual Abuse Proofs of Claim (the "Retention Application"). As set forth in the Retention Application, the Committee selected Claro to provide the following services to the Committee:

- i. Expert consulting services and expert testimony regarding the appropriate value of claims of sexual abuse victims in this Case;
- ii. Expert consulting services and expert testimony in connection with the 9019 Motion and any contested matters and/or litigation arising in this Case as reasonably requested by the Committee;
- iii. Expert consulting services and expert testimony in the review and evaluation of reports prepared by the Debtor, its professionals, the Debtor's insurers, and their professionals;
- iv. As may be requested by the Committee, assisting with the preparation of affidavits/declarations, depositions, and briefing in this Case concerning the issues for which Claro is providing expert consulting services and expert testimony;
- v. Preparing for and providing both deposition and court testimony in this Case regarding the issues for which Claro is providing expert consulting services and expert testimony; and
- vi. Such other consulting and advisory services as may be requested by the Committee.
- 7. On July 12, 2021, the Court entered the Order Authorizing and Approving the Employment of The Claro Group, LLC as Valuation Expert to the Unsecured Committee of Unsecured Creditors Effective as of June 16, 2021 and Providing The Claro Group, LLC with Access to the Sexual Abuse Proofs of Claim (the "Retention Order"). The Retention Order provides that all compensation and reimbursement of costs and expenses incurred during Claro's employment be paid only after appropriate application and approval of this Court.
- 8. On November 7, 2022, the Committee filed the Supplemental Certification of Katheryn R. McNally Related to the Official Committee of Unsecured Creditors' Application

for Entry of an Order Under U.S.C. §§ 1103(a) and 328(a) and Fed. R. Bankr. P. 2014(a) Authorizing the Retention of The Claro Group, LLC as Valuation Expert Effective as of June 16, 2021 (the "Supplemental Certification"). This Supplemental Certification disclosed the acquisition of Claro by Stout.

# Jurisdiction and Venue

9. This Court has jurisdiction to hear and determine this Fee Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. Sections 328(a), 330, and 1103(a) of the Bankruptcy Code and Bankruptcy Rule 2014 are the statutory predicates for the relief sought by this Fee Application.

# **Billing Practices**

- 10. Stout is applying for compensation for professional services rendered in accordance with its customary practices and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, Local Rules, any order establishing procedures for interim compensation and reimbursement of expenses of this Court, entered in these cases, and any other applicable orders of this Court and guidelines established by the United States Trustee.
- 11. Stout charges for its services based on standard hourly rates established, subject to periodic adjustments to reflect economic and other conditions. Billing rates are competitive with other valuation experts.
- 12. In addition, Stout bills for its actual, out-of-pocket expenses reasonably incurred in connection with this engagement including, but not limited to, travel expenses incurred in connection with the client's engagement that would not have been otherwise incurred, and industry or company specific research as requested. Stout does not charge for telephone calls

(except the cost of specifically identified conference call charges), faxes, copies, and other administrative expenses.

13. Stout maintains contemporaneous records of the time expended and actual, necessary expenses incurred in support of its billings. Time entries are recorded in six-minute increments. A full accounting of all professional services rendered on behalf of the Committee, as well as all actual and necessary expenses incurred in connection with such professional services during the Interim Compensation Period, is contained in the time records attached hereto as **Exhibit A**.

# **Three Prior Interim Applications**

- 14. This Fee Application is Stout's Fourth Interim fee application and seeks payment of interim compensation for professional services rendered to the Committee and reimbursement of actual and necessary expenses incurred in connection with such professional services, in amounts that have been applied for covering the Interim Compensation Period of February 1, 2023, through July 31, 2024.
- 15. This Fee Application requests that the Court approve interim fees in the total amount of \$338,269.50 for services rendered in the Chapter 11 case during the Interim Compensation Period and reasonable and necessary out-of-pocket expenses in the total amount of \$1,560.55 incurred by Stout for services rendered in the Chapter 11 case during the Interim Compensation Period.
- 16. The fees requested are reasonable, and all amounts requested were for actual and necessary services rendered on behalf of the Committee.
- 17. Stout has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional

services rendered in these cases. No compensation will be paid to Stout or any member thereof in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

# Actual and Necessary Expenses Incurred During Interim Compensation Period

18. During the Interim Compensation Period, Stout incurred actual and necessary out-of-pocket expenses in the total amount of \$1,560.55 for travel expenses incurred in connection with the client's engagement that would not have been otherwise incurred. Below is a summary of the actual and necessary out-of-pocket expenses incurred during the Interim Compensation Period:

<b>Expense Category</b>	<b>Total Expenses</b>
Travel - Flights	\$ 741.96
Travel - Hotel	624.53
Travel - Transportation	194.06
Total	\$ 1,560.55

# **Summary of Professional Services Rendered**

19. The following summaries are intended to highlight key services rendered by Stout during the Interim Compensation Period in certain task categories in which Stout has expended a considerable number of hours of behalf of the Committee and are not meant to be a detailed description of all work performed.

## A. Valuation Analysis

20. Stout previously began developing the valuation of the sexual abuse claims filed in this matter. During this Interim Compensation Period, Stout refined the valuation model and continued to perform certain steps to ensure claimant attributes were accurately and comprehensive captured in such valuation framework. In addition, Stout analyzed and considered

various Debtor claim objections and incorporated them into its claim valuation analysis, as appropriate.

# **B.** Comparable Matters Research/Analysis

21. During this Interim Compensation Period, Stout performed additional research to update its data set of both verdicts and settlements that may be considered comparable for the sexual abuse claims filed in this case. In addition, Stout reviewed the newly identified potentially comparable matters to extract relevant attributes for analysis and performed analysis on resulting data points to observe trends in the data. Stout also updated inflation rates to account for the passage of time.

# C. Fee Application

22. During the Interim Compensation Period, Stout created and finalized its third interim fee application for the period of July 1, 2022, through January 31, 2023. Of note, prior to filing any fee application in this matter, Stout provides its fees and expenses to the Committee, though counsel to the Committee, for review and comment and only files a fee application after it receives the Committee's approval of its fees and expenses.

# D. Insurance/Allocation Analysis

23. During the Interim Compensation Period, Stout was directed by counsel to the Committee to analyze the Debtor's available insurance coverage and allocate claim values amongst the applicable policies to determine the insurers' allocable share of the liabilities. Stout reviewed and analyzed insurance policy information and communicated with counsel to the Committee regarding the policy data. Stout performed allocation of claims across decades of insurance coverage. Stout performed quality control checks on the results and discussed its analysis with counsel to the Committee.

#### E. Document Review

24. Stout continued to review documents filed in this action that may contain information related to claim valuation or insurance. This included motions in support of or objection to proposed settlements with insurance carriers.

#### F. Claim File Review

25. Stout analyzed Proof of Claims forms filed by sexual abuse claimants in this case to extract additional characteristics relevant to the valuation or insurance allocation. Work included efforts to ensure consistent treatment among claimants.

## **G.** Rebuttal Analysis

26. As part of its retention, Stout was asked to analyze the methodology described within the Expert Report of Denise Martin, Ph. D., NERA. Stout conducted research and analysis on certain bankruptcy settlements and communicated with counsel to the Committee regarding information in the report. Stout performed quality control checks on the expert report to evaluate the claims made in the opposing report.

# H. Rebuttal Report Preparation

27. As part of its retention, Stout was asked to prepare a rebuttal report analyzing the methodology described within the Expert Report of Denise Martin, Ph.D., NERA. During the Interim Compensation Period, Stout prepared and submitted the Rebuttal to the Expert Report of Denise Martin, Ph.D., NERA and related exhibits. Preparation of the requested rebuttal report included drafting, editing, and finalizing the report and related exhibits.

## I. Opposing Expert Deposition Preparation

28. After submission of the Rebuttal to the Expert Report of Denise Martin, Ph.D., NERA, Stout continued to review and analyze the report with respect to the methodology

and opinions contained therein, including inputs, assumptions, and data relied upon at the request of counsel. Stout prepared deposition topics and provided to counsel to the Committee for consideration.

# J. Deposition & Trial Prep / Deposition & Testimony

29. During this Interim Compensation Period and in preparation of deposition and trial, Stout reviewed reports issued in this case and certain analysis supporting those reports and related opinions. Ms. McNally participated in deposition and trial, as requested by counsel to the Committee. The deposition and trial covered the Expert Report of Denise Martin, Ph.D., NERA and Ms. McNally's Rebuttal to May 29, 2024 Expert Report of Denise Martin, Ph.D., NERA.

# Allowance of Compensation

- 30. Section 330(a)(1)(A) of the Bankruptcy Code provides that the Court may award to a professional person, "reasonable compensation for actual, necessary services rendered." 11 U.S.C. § 330(a)(1)(A). Section 330(a)(3)(A), in turn, provides that in determining the amount of reasonable compensation to be awarded, the Court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including:
  - i. The time spent on such services;
  - ii. The rates charges for such services;
  - iii. Whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
  - iv. Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
  - v. Whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3)(A).

31. The congressional policy expressed above provides for adequate

compensation in order to continue to attract qualified and competent professionals to bankruptcy

cases. Stout respectfully submits that the consideration of these factors should result in this Court's

allowance of the full compensation sought.

**Time and Labor Required** 

32. During the Interim Compensation Period, the Committee relied heavily on

the experience and expertise of Stout when dealing with the matters described herein. During the

Interim Compensation Period, Stout expended 820.60 hours in providing the requested

professional services. Stout's hourly billing rates are competitive with other valuation experts.

**Necessity of Stout's Services** 

33. This bankruptcy case addresses issues that raise complex questions and

requires a high level of skill and expertise to efficiently and accurately address. The professional

services described herein were performed by Stout to, among other things, analyze and evaluate

the potential value of the sexual abuse claims that have been filed in Debtor's Chapter 11 case.

**Experience and Ability of the Professionals** 

34. Stout has extensive experience in the areas of claims analysis and claim

valuation, particularly in the area of sexual abuse claims. The professionals engaged on this matter

have provided valuation expertise on other large-scale sexual abuse matters, including educational

institutions and not-for-profits.

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# **Notice**

35. Notice of this application is being given to (a) the Debtor, (b) the Debtor's counsel, (c) the U.S. Trustee, and (d) those parties who have appeared in this case or have requested notice pursuant to Bankruptcy Rule 2002.

#### Conclusion

36. Stout respectfully requests that the Court enter an order, in the form attached hereto as **Exhibit B**, (a) granting the relief requested in this Fee Application; (b) approve interim fees in the total amount of \$338,269.50 for services rendered and actual and necessary expenses in the total amount of \$1,560.55 incurred in the Chapter 11 case during the Interim Compensation Period; and (c) granting such further relief as is just and proper.

Respectfully submitted,

STOUT RISIUS ROSS, LLC

Dated: October 24, 2024 /s/ Katie McNally

Katie McNally 1 S. Wacker Drive, 28<sup>th</sup> Floor Chicago, IL 60606

Telephone: (312) 546-3426

E-mail: kmcnally@stout.com

Valuation Expert for the Official Committee of Unsecured

Creditors

Certification

The undersigned, a Managing Director of Stout, certifies that except as otherwise

noted elsewhere:

1. She has read this Fee Application.

2. This Fee Application complies with the mandatory provisions of the

Guidelines;

3. The fees are billed in accordance with the billing practices described herein,

and except as otherwise indicated fall within the Guidelines; and

4. Except to the extent prohibited by the Guidelines, the fees sought herein

have been billed in accordance with practices customarily employed by Stout and accepted by

Stout's clients.

5. Stout submits that this Fee Application is in compliance with Bankruptcy

Code sections 330 and 331, the Bankruptcy Rules, the Interim Compensation Order, and the

Guidelines.

Dated: October 24, 2024

Chicago, IL

/s/ Katie McNally

Katie McNally

# **CERTIFICATE OF SERVICE**

I hereby certify that on October 24, 2024 a copy of the foregoing Fourth Interim Application for Allowance of Compensation and Reimbursement of Expenses by Stout Risius Ross, LLC (fka The Claro Group, LLC) as Valuation Expert for the Period From February 1, 2023 Through July 31, 2024 was filed electronically. Notice of this filing will be sent to the following parties through the Court's Electronic Case Filing System. Parties may access this filing through the Court's system.

#### **VIA USPS**

Att: Lisa Passero, CFO The Diocese of Rochester 1150 Buffalo Road Rochester, New York 14624

## VIA USPS AND EMAIL

Att: Stephen A. Donato Bond, Schoeneck & King, PLLC One Lincoln Center Syracuse, New York 13202 Email: sdonato@bsk.com

## VIA USPS AND EMAIL

Att: Kathleen D. Schmitt
Att: Shannon A. Scott
Office of the United States Trustee
100 State Street, Room 609
Rochester, New York 14614
Email: shannon.scott2@usdoj.gov

## VIA USPS AND EMAIL

Att: Timothy P. Lyster
The Ad Hoc Parish Committee
Woods Oviatt Gilman LLP
1900 Bausch & Lomb Place
Rochester, New York 14604
Email: tlyster@woodsoviatt.com

I further certify that on October 24, 2024, a copy of the foregoing Fourth Interim Application for Allowance of Compensation and Reimbursement of Expenses by Stout Risius Ross, LLC (fka The Claro Group, LLC) as Valuation Expert for the Period From February 1, 2023 Through July 31, 2024 was served via mail or electronic mail to the following:

Nies	Address Line 1	Address Line 2	Address Line 3	Address Line 4	City	State	Poetal Code	Enail
CVA CLAMANTS	CO KELNER & KELNER	ATIN: BRIAN P. HURLEY	7 WORLD TRADE CENTER	250 GREENWICH STREET, SUITE 2700	NEW YORK	NY	10007	BHIFLEYBKELNERLAW.COM
KEYBANK, N.A.	ATTN: BANGRUPTCY DEPT	4910 TIEDEMAN ROAD			BROOKLYN	он	44144	
BISHOP EMERITUS MATTHEW CLARK AND ST. BERNARD'S SCHOOL OF THEOLOGY	CIO ADAMS LECLAIR LLP	ATTN: PAUL LECLAIR & MARY JO S. KORONA	FIRST FEDERAL PLAZA	28 E. MAIN STREET, SLITE #1500	ROCHESTER	NY	14514	
CATHOLIC CHARRITIES OF THE DIOCESE OF ROCHESTER, CAMP STELLA MARKS OF LIVONS, N.Y., CATHOLIC YOUTH ORGANIZATION AND ST. JOSEPHS VILLA.	CIO WARD GREENBERG HELLER & REIDY LLP	ATTN: ERICJ. WARD & KATERINA M. KRAMARCHYK	1800 BAUSCH & LOWB PLACE		ROCHESTER	MY		**************************************
					DIALORAUAD			poscorescon-til Loak (ricco-derosal-crassicos) de con-
CVA CLAIMANTS	CIO WELLER, GREEN, TOUPS & TERRELL, LLP	ATTR: MITCHELL A TOUPS	PO BOX 350		BEAUMONT	TX	77704	maloupe@wgfsaw.com
CVA.CLAMANTS	CIO BANSBACH LAW P.C.	ATTN: JOHN M. BANSBACH	31 ERE CANAL DRIVE	SUITE A	ROCHESTER	NY.	14626	bansbach@banslaw.com
NEW YORK STATE DEPARTMENT OF LABOR	ATTN: MARTA COLE	GOVERNOR W. AVERELL HARRIMAN STATE OFFICE BUILDING CAMPUS	BUILDING #12	ROOM 256	ALBANY	NY	12240	BANGUPTCYGLASORNYGOV
PMORGAN CHASE	ATTN: SARAH CORNELL, BRANCH MANAGER	2138 CHILLANENUE			ROCHESTER	NY	14624	
INTERSTATE FIRE AND CASUALTY COMPANY AND NATIONAL SURETY CORPORATION	CIO PARKER, HUDSON, PAINER & DOBES LLP	ATTN: HARRIS B. WINSBERG AND MATTHEW G. ROBERTS	303 PEACHTREE STINE	SUITE 3600	ATLANTA	GA	30308	HWINSBERGEPHRO.COM; MROBERTSEPHRO.COM
INTERSTATE FIRE AND CASUALTY COMPANY AND NATIONAL SURETY CORPORATION	CIO WHITE AND WILLIAMS LLP	ATTN JON T. POWERS AND SIGBHAIN P. MINAROVICH	7 TIMES SQUARE, SLITE 2900	1459 BROADWAY	NEW YORK	NY.	10036	paul, cortinkel (2 riskin.com
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BISHIGP, EMERITUS MATTHEW, H. GLAPK	CID ADAMS LECLAIR LLP	ATTR: MARY, JD, S, KORSONA.	JR.E. MAIN STREET	SUITE 1500	ROCHESTER	NY	14614	MKORONABAOAMSLECLAR LAW
CATHOLIC CHARITIES OF THE DIOCESE OF ROCHESTER, CAMP STELLA MARS OF LIVONIA, N.Y., CATHOLIC YOUTH ORGANIZATION AND ST. JOSEPH'S VILLA	CIO BOYLAN CODE LLP	ATTN: DEVIN LAWTON PALMER & CHRISTOPHER K. WERNER	145 CULVER ROAD, SUITE 100		ROCHESTER	NY	14620	DPALMER@BOYLANCODE.COM
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NTERNAL REVENUE SERVICE	PO BOX 7346				PHLADELPHA	PA	19101-7346	
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CERTAIN PERSONAL INJURY CREDITORS	CIO JEFF ANDERSON & ASSOCIATES, P.A.	ATTN: MICHAEL G. FINNEGAN & ELIN M. LINDSTROM	366 JACKSON STREET	SUITE 100	ST. PAUL	MN	55101	MKEGANDERSONADVOCATES.COM: ELINGANDERSONADVOCATES.COM
CEMOCRAT AND CHRONICLE	C/O GREENBERG TAURIG, LLP	ATTN: MICHAEL J. GRYGEL	54 STATE STREET	STH FLOOR	ALBANY	NY	12207	
CVA CLAMANTS	CID LAW OFFICES OF MITCHELL GAPABEDIAN	ATTN: MITCHELL GARABEDIAN	100 STATE STREET	SUITE 6	BOSTON	MA.	02109	mgarabadan@garabadanlav.com
MANUFACTURERS AND TRADERS TRUST COMPANY	ATTN: PHILIP SMITH, SENIOR VICE PRESIDENT	1 MAT PLAZA			BUFFALO	NY	14203	
NYS WORKERS' COMPENSATION BOARD	ATTN: SEAN BREEN, PRINCIPAL WORKERS' COMP. EXAMINER	OFFICE OF SELF-INSURANCE	328 STATE STREET		SCHENECTADY	NY	12305	
MET BANK	ATTN: ESKNIDER TEFERA	ONE FOUNTAIN PLAZA	STH PLAZA		BUFFALO	NY	14202	
US DEPARTMENT OF LABOR	FEDERAL BUILDING	100 STATE STREET	SUITE 4190		ROCHESTER	NY	14514	
CERTAIN PERSONAL INJURY CREDITORS	CIO THOMAS COUNSELOR AT LAW, LLC	ATTN: KATHLEEN R. THOMAS	1 WORLD TRADE CTR	FL 85	NEW YORK	NY	10007-0103	KAT@TLCLANNLLC.COM
CVA CLAMANTS	CIO SEGAR & SCIORTINO PLLC	ATTN: STEPHEN A. SEGAR	400 MERIDIAN CENTRE, SUITE 320		ROCHESTER	NY	14618	
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